

SCOTT SAWYER
ATTORNEY AT LAW
38 THIRD ST.
BARRINGTON, RI 02806
(401) 289-0324
sasawyer@cox.net



BY HAND-DELIVERY

August 1, 2007

Debra A. Howland, Executive Director & Secretary
New Hampshire Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, NH 03301

RE: VERIZON NEW ENGLAND INC. AND FAIRPOINT COMMUNICATIONS, INC. Joint Application for Approvals Related to Verizon's Transfer of Property and Customer Relations to Company to be Merged with and into Fairpoint Communications, Inc., DOCKET NO. DT-07-011

Dear Ms. Howland:

Enclosed on behalf of segTEL, Inc., please find an original and seven (7) copies of the Pre-filed Testimony of Jeremy L. Katz.

Thank you for your attention to this matter. Please do not hesitate to call if you have any questions.

Respectfully submitted,

//s// *Scott Sawyer* /DL
Scott Sawyer

cc: Email service list

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